*THE HYDERABAD AGRICULTURAL INCOME-TAX (AMENDMENT) ACT, 1954.

No. I OF 1954.

An Act to amend the Agricultural Income-tax Act, 1950.

Preamble.

WHEREAS it is expedient to amend the Hyderabad Agricultural Income-tax Act, 1950, for the purposes hereinafter appearing ;

IT is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Hyderabad Agricultural Income-tax (Amendment) Act, 1954.

(2) Section 2 shall be deemed to have come into force on the 1st day of April, 1951 ; the rest of this Act shall come into force at once.

2. ... **[Omitted].

Validation of assessment or collection of Agricultural Income-tax for certain financial years.

3. No assessment or collection of Agricultural Income-tax for any financial year or part of a financial year commencing on the 1st day of April, 1951, or the 1st day of April, 1952, or the 1st day of April, 1953, shall be deemed to be invalid or shall be called in question in any proceedings (including pending proceedings) before any Court or authority, merely on the ground that such assesment or collection was not made or the said tax was not made payable by or under any annual Hyderabad Finance Act for any of the said financial years.

Repeal of Hyderabad Ordinance 1, of 1953.

4. The Hyderabad Agricultural Income-tax (Amendment) Ordinance, 1953, is hereby repealed.

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* Published in Gazette Extraordinary, No. 21 dated 27th January, 1954.

** Omitted by Act No. IV of 1955.